

In subsection (c)(2), the words “District of Columbia government” are substituted for “each District officer and agency” for consistency.

AMENDMENTS

2006—Subsec. (d). Pub. L. 109-177 substituted “and the Secret Service Uniformed Division” for “and the Executive Protective Service” and “their protective duties under sections 3056 and 3056A of title 18” for “their protective duties under section 302 of title 3 and section 3056 of title 18”.

TRANSFER OF FUNCTIONS

For transfer of the functions, personnel, assets, and obligations of the United States Secret Service, including the functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of related references, see sections 381, 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6.

SUBCHAPTER IV—CLOSING ACCOUNTS

§ 1551. Definitions; applicability of subchapter

(a) In this subchapter—

(1) An obligated balance of an appropriation account as of the end of a fiscal year is the amount of unliquidated obligations applicable to the appropriation less amounts collectible as repayments to the appropriation.

(2) An unobligated balance is the difference between the obligated balance and the total unexpended balance.

(3) A fixed appropriation account is an appropriation account available for obligation for a definite period.

(b) The limitations on the availability for expenditure prescribed in this subchapter apply to all appropriations unless specifically otherwise authorized by a law that specifically—

(1) identifies the appropriate account for which the availability for expenditure is to be extended;

(2) provides that such account shall be available for recording, adjusting, and liquidating obligations properly chargeable to that account; and

(3) extends the availability for expenditure of the obligated balances.

(c) This subchapter does not apply to—

(1) appropriations for the District of Columbia government; or

(2) appropriations to be disbursed by the Secretary of the Senate or the Chief Administrative Officer of the House of Representatives.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 935; Pub. L. 101-510, div. A, title XIV, § 1405(a)(1), Nov. 5, 1990, 104 Stat. 1676; Pub. L. 102-484, div. A, title X, § 1054(e)(2), Oct. 23, 1992, 106 Stat. 2503; Pub. L. 104-186, title II, § 219(b)(1), Aug. 20, 1996, 110 Stat. 1748.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1551(a)	31:701(c)(1st sentence).	July 25, 1956, ch. 727, §1(c)(1st sentence), 70 Stat. 648; July 8, 1959, Pub. L. 86-79, §210(b), 73 Stat. 167.

HISTORICAL AND REVISION NOTES—CONTINUED

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1551(b)	31:707.	July 25, 1956, ch. 727, §8, 70 Stat. 650.

In subsection (b)(1), the words “District of Columbia government” are substituted for “District of Columbia” for consistency.

AMENDMENTS

1996—Subsec. (c)(2). Pub. L. 104-186 substituted “Chief Administrative Officer” for “Clerk”.

1992—Pub. L. 102-484 substituted “Definitions; applicability of subchapter” for “Definitions and applications” as section catchline.

1990—Pub. L. 101-510 amended text generally, reenacting former subsec. (a)(1) and (2) with a change in capitalization, adding subsecs. (a)(3) and (b), and restating former subsec. (b) as (c).

EFFECTIVE DATE OF 1990 AMENDMENT; TRANSITIONAL PROVISIONS

Pub. L. 101-510, div. A, title XIV, § 1405(b), Nov. 5, 1990, 104 Stat. 1679, as amended by Pub. L. 102-484, div. A, title X, § 1004, Oct. 23, 1992, 106 Stat. 2481, provided that:

“(1) APPLICATION OF AMENDMENTS.—The amendments made by subsection (a) [amending this section and sections 1552 to 1557 of this title] shall apply to any appropriation account the obligated balance of which, on the date of the enactment of this Act [Nov. 5, 1990], has not been transferred under section 1552(a)(1) of title 31, United States Code, as in effect on the day before the date of the enactment of this section.

“(2) RESTORATION OF CERTAIN UNOBLIGATED AMOUNTS.—The balance of any unobligated amount withdrawn under section 1552(a)(2) of title 31, United States Code, as in effect on the day before the date of the enactment of this Act, from an account the obligated balance of which has not been transferred under section 1552(a)(1) of title 31, United States Code, as in effect on the day before the date of the enactment of this section, is hereby restored to that account.

“(3) CANCELLATION OF UNOBLIGATED BALANCES.—All balances of unobligated funds withdrawn from an account under subsection 1552(a)(2) of title 31, United States Code, as in effect on the day before the date of the enactment of this Act (other than funds restored under paragraph (2)) are canceled, effective at the end of the 30-day period beginning on the date of the enactment of this Act.

“(4) CANCELLATION OF OBLIGATED BALANCES.—On the third September 30th after the date of the enactment of this Act, all obligated balances transferred under subsection 1552(a)(1) of title 31, United States Code, as in effect on the day before the date of the enactment of this Act, shall be canceled.

“(5) OBLIGATION OF EXISTING BALANCES.—After the date of the enactment of this Act, an obligation of any part of a balance transferred before the date of the enactment of this Act under section 1552(a)(1) of title 31, United States Code, shall be subject to section 1553(c) of such title, as amended by subsection (a).

“(6) CANCELLATION OF OLDEST OBLIGATED BALANCES.—(A) At the end of the 30-day period beginning on the date on which the President submits to Congress the budget for fiscal year 1992, any amount in an account established under paragraph (1) of section 1552 of title 31, United States Code, as in effect before the date of the enactment of this Act, that has been in that account as of that date for a period in excess of five years shall be deobligated and shall be withdrawn in the manner provided in paragraph (2) of that section. Amounts so deobligated and withdrawn may not be restored.

“(B) Subparagraph (A) shall not apply so as to require the deobligation of amounts—

“(i) for which there is documentary evidence that payment will be required within 180 days of the date of the enactment of this Act; or

“(ii) that are determined to be necessary for severance payments for foreign national employees.

“(7) OBLIGATIONS AND ADJUSTMENT OF OBLIGATIONS.—(A) After cancellation of unobligated balances under paragraph (3) or cancellation of obligated balances under paragraph (4) or paragraph (6) and subject to the provisions of subparagraph (B), obligations and adjustments to obligations that would have been chargeable to those balances before such cancellations and that are not otherwise chargeable to current appropriations of the agency concerned may be charged to current appropriations of that agency available for the same purpose. Any charge made pursuant to this subsection shall be limited to the unobligated expired balances of the original appropriation available for the same purpose.

“(B) Any charge made pursuant to subparagraph (A) shall be subject to the maximum amount chargeable under subsection (b) of section 1553 of title 31, United States Code, as amended by this section, and shall be included in the calculation of the total amount charged to any account under that section.

“(8) OBLIGATIONS AND ADJUSTMENTS OF OBLIGATIONS FOR EXPIRED BUT NOT CLOSED ACCOUNTS.—(A) Subject to subparagraphs (B), (C), and (D), in the case of an appropriation account for a fiscal year before fiscal year 1992 for which the period of availability for obligation has expired but which has not been closed under the provisions of section 1552(a) of title 31, United States Code, or paragraph (4) of this section, an obligation and an adjustment of an obligation may be charged to any current appropriation account of the Department of Defense that is available for the same purpose as the expired account if—

“(i) the obligation would have been properly chargeable (except as to amount) to the expired account before the end of the period of availability of that account; and

“(ii) the obligation is not otherwise properly chargeable to any current appropriation account of the Department of Defense.

“(B) The total amount charged to a current appropriation account under subparagraph (A) may not exceed an amount equal to the lesser of—

“(i) one percent of the total amount of the appropriations for that account; or

“(ii) one percent of the total amount of the appropriations for the expired account.

“(C) No obligation or adjustment of an obligation may be charged pursuant to the provisions of this paragraph until the Committees on Armed Services and the Committees on Appropriations of the Senate and House of Representatives are notified of the intent to make such a charge and a period of 30 days elapses after the notification is submitted.

“(D) CERTIFICATIONS.—No obligation or adjustment of an obligation may be charged pursuant to the provisions of this paragraph until the Secretary of Defense (except as otherwise provided in subparagraph (E)) certifies to Congress the following:

“(i) That the limitations on expending and obligating amounts established pursuant to section 1341 of title 31, United States Code, are being observed within the Department of Defense.

“(ii) That reports on any violations of such section 1341, whether intentional or inadvertent, are being submitted to the President and Congress immediately and with all relevant facts and a statement of actions taken as required by section 1351 of title 31, United States Code.

“(E) ALTERNATIVE TO CERTIFICATION.—If the Secretary of Defense is unable to make the certifications referred to in subparagraph (D) within 60 days after the date of the enactment of this subparagraph [Oct. 23, 1992], the Secretary shall submit to the Congress a report stating that the Secretary is unable to make such certifications and setting forth the actions that the Secretary will take in order to enable the Secretary to make such certifications after the end of that period.”

§ 1552. Procedure for appropriation accounts available for definite periods

(a) On September 30th of the 5th fiscal year after the period of availability for obligation of a fixed appropriation account ends, the account shall be closed and any remaining balance (whether obligated or unobligated) in the account shall be canceled and thereafter shall not be available for obligation or expenditure for any purpose.

(b) Collections authorized or required to be credited to an appropriation account, but not received before closing of the account under subsection (a) or under section 1555 of this title shall be deposited in the Treasury as miscellaneous receipts.

(Pub. L. 97-258, Sept. 13, 1982, 96 Stat. 935; Pub. L. 101-510, div. A, title XIV, §1405(a)(1), Nov. 5, 1990, 104 Stat. 1676.)

HISTORICAL AND REVISION NOTES

Revised Section	Source (U.S. Code)	Source (Statutes at Large)
1552(a)	31:701(a)(1).	July 25, 1956, ch. 727, §1(a)(1), 70 Stat. 647; restated July 12, 1974, Pub. L. 93-344, §503(a), 88 Stat. 321.
	31:701(a)(2).	July 25, 1956, ch. 727, §1(a)(2), 70 Stat. 648; June 29, 1960, Pub. L. 86-533, §1(25), 74 Stat. 249.
	31:701(b).	July 25, 1956, ch. 727, §1(b), 70 Stat. 648; restated July 12, 1974, Pub. L. 93-344, §503(b), 88 Stat. 322; Apr. 21, 1976, Pub. L. 94-273, §45, 90 Stat. 382.
1552(b)	31:701(c)(last sentence).	July 25, 1956, ch. 727, §§1(c)(last sentence), (d), 5, 70 Stat. 648, 649.
1552(c)	31:701(d).	
1552(d)	31:705.	

In subsection (a), the text of 31:701(b)(1)(A) and (2)(A) and the words “for the period commencing on July 1, 1976, and ending on September 30, 1976, and for any fiscal year commencing on or after October 1, 1976” are omitted as executed.

In subsection (a)(1), the words “period of availability ends” are substituted for “that period or the fiscal year or years, as the case may be, for which the appropriation is available for obligation” to eliminate unnecessary words.

In subsection (a)(2), the words “reverts to the Treasury” are substituted for “if the appropriation was derived in whole or in part from the general fund, shall revert to such fund” to eliminate unnecessary words.

In subsection (b), the words “not received before” are substituted for “not received until after” for clarity. The words “unless otherwise authorized by law” are omitted as surplus. The words “Comptroller General” are substituted for “General Accounting Office” for consistency.

In subsection (c), the text of 31:701(d)(last sentence) is omitted as executed.

In subsection (d), before clause (1), the word “heading” is substituted for “heads” for clarity and consistency.

AMENDMENTS

1990—Pub. L. 101-510 amended text generally, revising and restating former subsecs. (a) to (d) as subsecs. (a) and (b).

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-510 applicable to any appropriation account the obligated balance of which, on Nov. 5, 1990, has not been transferred under subsec. (a)(1) of this section, as in effect Nov. 4, 1990, with transitional provisions, see section 1405(b) of Pub. L. 101-510, set out as a note under section 1551 of this title.